

	<b>Question</b>	<b>Answer</b>
1	If we have an employee on TWSS at the moment but he/she go over allowed max top up and need to be paid normal gross will we be able to get the up to 203 for that person and this will we back dated to 1st of July.	No only employees not eligible for TWSS can be included in EWSS from 1 July
2	Will the employer get 203 for all of the employees and will this be backdated from 1 July	The flat-rate subsidy is either €151.50 or €203 depending on the wages due to the employee. The back-dating will only apply for those qualifying for scheme from 1 July
3	If we employed someone in May will we be able to claim EWSS for them from September? will we get 203 for all employees from September regardless when they were employed	EWSS is available to a qualifying employer in respect of all qualifying employees from 1 September.
4	We had employee that come back after lockdown but left in few weeks but will be coming back next week can we get TWSS for that employee	Recommend sending a MyEnquiries request to revenue with the specific situation
5	For Rehires Revenue is still using the old EE ID in the CSV file.	Per revenue guidance notes a new employer number is to be used for re-hires
6	Can you confirm if the new EWSS can operate alongside short time social welfare where team member is reduced to 3 days. This would mean they can claim social welfare for the two remaining days they are not working	We await guidance notes on this but as it is a subsidy paid to the employer rather than employee it should be available depending on the circumstances of each employee
7	If you upload a payroll submission on Monday 31st August (processing of wages for week ending Saturday 29th August) will this be included under the TWSS scheme? The pay date is the Thursday of the week i.e. 3rd September. If so is there a cut off time on the 31st?	TBC revenue guidance notes
8	Will the new E20grant scheme - replacing the current WSS scheme attract the lower 0.50% ER RSI on the gross pay going forward also? If so will it be calculated on the before - or after grant amount?	Employers PRSI rate for EWSS is 0.5%

9	How will the new E203 weekly grant be treated for Corporation tax purposes?	TBC revenue guidance
10	Can you please advise on how annual leave is to be processed with an employee who is leaving our employment? Obviously the employee is processed as J9 in the week that they work with the subsidy claimed for that week. Presumably the employee will be processed as Class A1 in the following week's payroll for whatever annual leave is due to the employee. This may create a conflict with the employee's new job as the employee will still be classified as an employee on our system at the same time as being a new employee with the employee's new employer and the employee would prefer to be paid for all amounts due in the week that they finish. Is it possible to do so?	Suggest sending a MyEnquiries query to revenue as this is a specific case
11	Can you please clarify whether it is the Employer or the Revenue that tapers the subsidy? We had tapered & the Revenue did it again. I'm aware the Revenue FAQ advise they carry it out, but payroll provider advises it is Employer. I have got 6 conflicting answers from Revenue.	Our understanding is revenue do this. Suggest sending a MyEnquiries query to revenue
12	Lots of my Employees are on schemes and work part time. In winter we operate weekends only, will they be able to claim and work when we claim the EWSS	We await guidance notes on this but as it is a subsidy paid to the employer rather than employee it should be available depending on the circumstances of each employee
13	With EWSS - What Social Ins class do you apply to an employee so that the .5% ER PSRI is applied by the payroll system.	We await guidance notes on this
14	How will the TWSS & EWSS be operated the week beginning 31st August to the 6th September... how do you claim TWSS for 1 day?	We await guidance notes on this

15	When can we sign up for EWSS, with regard to employees are on TWSS and have a subsidy of less than €200 , i.e. employee has €80 TWSS and has gross wages in excess of €200 will they be eligible to get €200 in EWSS ? this is a temporary employee	We await guidance notes on this
16	For employees who have not come back to work under TWSS and not coming back until Sept 5th can employers get EWSS of €203	We await guidance notes on this
17	If TWSS finished on Sept 1st and weekly payroll week finishes on sept 1st Therefore we assume EWSS will start on Sept 2nd	We await guidance notes on this
18	Will there be a tax bill for employees at end of year that has been reported through some media outlets?	Yes on a year end review. Revenue will collect tax from 2022 via adjustment to tax credits
19	Can you clarify what qualifies as new business? We have developed and added new apartments and developed a new restaurant concept to our hotel which will increase our turnover to over 70%. Our existing turnover shall be below 70% when compared to the same period in 2019. The increase in turnover will be substantially less than the benefit we would receive if we apply for the EWSS. Should the new business turnover be included in comparisons even though it will be part of the same company albeit it was not there last year?	We await guidance notes on this
20	How do I claim the EWSS now for new employees and can it be back dated? Does it cover employees who were on payroll in March so weren't eligible for TWSS?	We await guidance notes on this
21	If a person is on TWSS and works 3 days can I increase the 3 days to 5 days but still get the subsidy rebate	Suggest sending a MyEnquiries query to revenue on this case
22	Can I top up the EWSS by as much as I want or is it capped like TWSS	It is a flat-rate subsidy so no top-up. You pay staff contracted gross wage

23	I have 2 new employees started Wednesday 24th July. I have put them in as a j9 but I do not know what else to do to get them on EWSS or do I wait until 1st September	Suggest sending a MyEnquiries query to revenue on this case
24	I put in my 2 new employees on a j9 but they are not eligible for TWSS so how do I rectify this	Suggest sending a MyEnquiries query to revenue on this case
25	Tax clearance: do annual returns like vat have to be done to maintain TC as not needed up to now	Yes
26	How does the EWSS scheme cater for employees with multiple employments. if the EE does 15hours plus in each company is each employer entitled to €203 each?	We await guidance notes on this
27	When assessing the 30% decline for EWSS is this for the period Jul - Dec 2020 in totality or is it month by month?	Cumulative for 6 month period
28	Will the EWSS appear on the payslip?	We await guidance notes on this
29	If an employee was removed from the TWSS scheme due to business levels. Can we claim the EWSS?	Will depend if qualification for EWSS is met
30	We have increased our capacity with a Hotel Extension completed in H2 of 2020 which obviously allows us the opportunity to earn more income than 2019. Is there any concession from Revenue because comparing 2019 Income v 2020 Income would not be comparing like with like?	We await guidance notes on this
31	If hours bring staff member over the amount allowed for TWSS, can you take them off that week, and put them back on TWSS when their hours go down again?	If gross pay due exceeds ARNWP they do not qualify for TWSS and Class A PRSI is to be used
32	As the TWSS €350 was not taxable in real time and in effect sheltered the top up amount from Tax how is this reconciled ?	Tax is due on TWSS on year end review by revenue.

33	Take a company with 4 businesses: 3 down over 25% while one actually up. Does TWSS apply to all 4. Overall all 4 down 70%	Given the specific nature of this query more detail would be required to answer
34	What about two separate employments and the EWSS scheme.	We await guidance notes on this
35	On the EWSS - if employees are working 3 days can they sign on with social welfare for the other 2 days while the employer is receiving the EWSS?	We await guidance notes on this
36	I'm sure this will be addressed later but is there a cut-off date for new hires? Basically, can I hire a new employee in September/October and still claim under the EWSS? if so, must they come from the live register?	All qualifying employees on payroll from 1/7/20 – 31/3/21 should be eligible to include on EWSS
37	Would the EWSS scheme be applicable to an employee that will be moving into a new higher paid role for maternity cover? Also on a fortnightly payroll how does the scheme work when 1 week is included in the TWSS scheme 26th - 31st August and the 2nd week is the 1st -6th September ( EWSS)	We await guidance notes on this
38	Is there a mechanism to allow bi-weekly payroll that straddles two relevant dates i.e. payroll 24th Aug - 6th Sept	We await guidance notes on this
39	If a staff member returns to work next week, do we apply through the new system EWSS	We await guidance notes on this
40	For any new hires before 1st September, do we apply PRSI code J9 to avail of the 0.5% Employer PRSI rate or apply normal PRSI and receive a refund at a later date?	Only applies to qualifying employees under EWSS